Income-Tax exemption to backward states

†2875. SHRI LAXMINARAYAN SHARMA: Will the Minister of FINANCE be pleased to state:

(a) whether more backward States other than Himachal Pradesh and Uttaranchal, which have been given special exemption in Income-Tax and excise considering their backwardness, would also be given the same kind of exemption; and

(b) if not, whether it is not an injustice to very backward States of the country?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM): (a) and (b) Tax concessions have been provided for the North-Eastern States and the States of Sikkim, Uttaranchal, Himachal Pradesh and Jammu and Kashmir for promoting industrialization of the geographically difficult areas. There is not other State falling in the same category and so there is no discrimination. There is no proposal to allow such concessions in any other State.

Tax collected from petroleum products

2876. SHRI N.K. PREMACHANDRAN: Will the Minister of FINANCE be pleased to state:

(a) what is the amount of taxes/levies collected by the Central and State Governments from petroleum products;

(b) what is the break-up of prices of petrol, diesel, domestic LPG and PDS kerosene respectively; and

(c) the comparison of taxes collected per unit of petroleum products in India as against those in other South Asian Economies?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM): (a) Amount of taxes/levies collected

†Original notice of the question was received in Hindi.

by Central Government on account of customs and excise (including cess on crude oil) from petroleum sector for the years 2002-03, 2003-04 and 2004-05 is as under:

(Rs. in crores)

	2002-03	2003-04	2004-05
Customs duties	9166	10582	13250
Excise duties	35961	40151	43145
TOTAL:	45127	50733	56395

Details of taxes collected by State Governments are not maintained by this Ministry.

(b) Break-up of prices of petrol, diesel, domestic LPG and PDS kerosene in Delhi as provided by the Ministry of Petroleum and Natural Gas is given in Statement-I and Statement-II respectively (*See* below).

(c) Latest tax structure of all South Asian economies for the petroleum sector are not maintained by this Ministry. Present customs and excise duty rates on petroleum products are as under:

Customs	**Duty**
Crude	5%
MS/HSD	10%
LPG Domestic/SKO PDS	Nil
Other Products	10%
Central Excise	**Duty**
MS	8%+Rs. 5.00/liter+Rs. 6.00/litre+Rs. 2.00/litre+2% (BED) (SAED) (AED) (Education Cess)
HSD	8%+Rs.1.25 litre+Nil+Rs. 2.00/litre+2%
SKO PDS	Nil
LPG Domestic	Nil
Other Products	16%

Statement-I

Break-up of prices of Petrol and Diesel

(A) Retail price structure of Petrol at Delhi on 16.11.2004

Sl.No.	Particulars	Rs./Litre
1.	Price without Customs duty, Excise Duty and Sales Tax components	17.42
2.1	Customs Duty (@ 15% included in RTP Based on RTPs applicable for 2nd fortnight of November, 2004.	2.16 (6%)
2.2	Excise Duty (levied @ 23% + Rs. 7.50/litre and education cess thereon)	12.07 (32%)
2.3	Sales Tax (incl. irrecoverable taxes)	6.19 (16%)
2.4	Total of Customs Duty, Excise Duty and Sales Tax components	20.42 (54%)
3.	Retail Selling Price at Delhi (1+2.4)	37.84

*Figures in brackets give the components of customs duty, excise duty and sales tax as a % of Sl.No. 3.

(B) Retail price structure of Diesel at Delhi on 5.11.2004

Sl.No.	Particulars	Rs./Litre
1.	Price without Customs Duty, Excise Duty and Sales tax components	17.83
2.1	Customs Duty @ 15% included in RTP Based on RTPs applicable for 1st fortnight of November, 2004	(10%)
2.2	Excise Duty (levied @ 8% + Rs. 1.50/litre plus 2% education cess thereon)	3.15 (12%)
2.3	Sales Tax (incl. irrecoverable taxes)	2.77 (11%)
2.4	Total of Customs Duty, Excise Duty and Sales Tax components	8.45 (32%)
3.	Retail Selling Price at Delhi (1+2.4)	26.28

*Figures in brackets give the components of customs duty, excise duty and sales tax as a % of Sl.No. 3.

Statement-II

Break-up of prices of PDS Kerosene and LPG in Delhi

(A) Share of Taxes in Retail Selling Price of Petroleum Products

	Kerosene PDS	**Delhi**
Sl.No.	Particulars	Rs./Litre
1.	Price without Customs duty, Excise duty and Sales Tax components	8.70
2.	Customs Duty - Nil	0.00 0%
3.	Excise Duty - Nil	0 0
4.	Sales Tax (incl. irrecoverable taxes)	0.35 4%
5.	Total of Customs Duty, Excise Duty and Sales Tax components (2+3+4)	0.35% 4%
6.	Retail Selling Price (1+5)	9.05

*Figures below give the components of excise duty and sales tax as a % of Sl.No. 1

(B) Share of Taxes in Retail Selling Price of Petroleum Products

	LPG Packed Domestic	**Delhi**
Sl.No.	Particulars	(Rs./Cyl.)
1.	Price without Customs Duty, Excise Duty and Sales tax components	261.97
2.	Customs Duty	0.00 0%
3.	Excise Duty	0 0%
4.	Sales Tax (incl. irrecoverable taxes)	32.78 11%
5.	Total of Customs Duty, Excise Duty and Sales Tax components (2+3+4)	32.78 11%
6.	Retail Selling Price (1+5)	294.75

*Figures below give the components of customs duty, excise duty and sales tax as a % of Sl.No. 1.